



3015 (02-09-04)

ANNUAL REPORT

OF

Name: KEWASKUM MUNICIPAL WATER UTILITY

Principal Office: 204 FIRST STREET
P.O. BOX 38
KEWASKUM, WI 53040-0038

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: KEWASKUM MUNICIPAL WATER UTILITY**Utility Address:** 204 FIRST STREET

P.O. BOX 38

KEWASKUM, WI 53040-0038

When was utility organized? 10/31/1929**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: DANIEL S SCHMIDT**Title:** ADMINISTRATOR/CLERK/TREASURER**Office Address:**

204 FIRST STREET

P.O. BOX 38

KEWASKUM, WI 53040-0038

Telephone: (414) 626 - 8484**Fax Number:** (414) 626 - 4909**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: JOHN KNEPEL**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

20800 SWENSON DRIVE

P.O. BOX 867

WAUKESA, WI 53187-0867

Telephone: (414) 798 - 8900**Fax Number:** (414) 798 - 8977**E-mail Address:** jknepel@virchowkrause.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: JOHN KNEPEL**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

20800 SWENSON DRIVE

P.O. BOX 867

WAUKESHA, WI 53187-0867

Telephone: (414) 798 - 8900**Fax Number:** (414) 798 - 8977**E-mail Address:** jknepel@virchowkrause.com**Date of most recent audit report:** 3/4/1999**Period covered by most recent audit:** 1/1/98-12/31/98

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: ROBERT H WAGNER**Title:** VILLAGE PRESIDENT**Office Address:**

204 FIRST STREET

P.O. BOX 38

KEWASKUM, WI 53040-0038

Telephone: (414) 626 - 8484**Fax Number:** (414) 626 - 4909**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

GARY GAVIN, CHAIRPERSON

ANDY PESCH, MEMBER

HARRY ROECKER, MEMBER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	336,998	339,632	1
Operating Expenses:			
Operation and Maintenance Expense (401)	228,259	188,404	2
Depreciation Expense (403)	51,166	50,168	3
Amortization Expense (404)	0	0	4
Taxes (408)	50,367	49,314	5
Total Operating Expenses	329,792	287,886	
Net Operating Income	7,206	51,746	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	7,206	51,746	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	18,655	11,435	9
Miscellaneous Nonoperating Income (421)	8,274	14,726	10
Total Other Income	26,929	26,161	
Total Income	34,135	77,907	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	34,135	77,907	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,953	4,359	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	1,953	4,359	
Net Income	32,182	73,548	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	409,033	335,485	19
Balance Transferred from Income (433)	32,182	73,548	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	441,215	409,033	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	18,655	4
Total (Acct. 419):	18,655	
Miscellaneous Nonoperating Income (421):		
OTHER INCOME	8,274	5
Total (Acct. 421):	8,274	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	336,998	0	0	0	336,998	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	336,998	0	0	0	336,998	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,346,473	2,318,893	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	644,021	601,477	2
Net Utility Plant	1,702,452	1,717,416	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	9,061	12,718	6
Special Funds (125)	0	0	7
Total Other Property and Investments	9,061	12,718	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	169,423	173,364	8
Temporary Cash Investments (132)	194,712	184,963	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	53,433	57,781	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	42,921	42,018	14
Materials and Supplies (150)	7,112	6,343	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	467,601	464,469	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,179,114	2,194,603	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	828,987	828,987	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	441,215	409,033	23
Total Proprietary Capital	1,270,202	1,238,020	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	24,759	63,624	26
Total Long-Term Debt	24,759	63,624	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	7,949	8,337	28
Payables to Municipality (233)	35,279	34,408	29
Customer Deposits (235)			30
Taxes Accrued (236)	44,224	44,224	31
Interest Accrued (237)	687	1,737	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	88,139	88,706	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	8,330	36
Total Deferred Credits	0	8,330	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	796,014	795,923	38
Total Liabilities and Other Credits	2,179,114	2,194,603	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,325,490	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	20,983				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,346,473	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	644,021	0	0	0	9
Total Accumulated Provision	644,021	0	0	0	
Net Utility Plant	1,702,452	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	601,477				601,477	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	51,166				51,166	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,292				1,292	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	67				67	10
Other credits (specify):						11
					0	12
Total credits	52,525	0	0	0	52,525	13
Debits during year						14
Book cost of plant retired	9,981				9,981	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	9,981	0	0	0	9,981	19
Balance End of Year	644,021	0	0	0	644,021	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.26%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	7,112	6,343	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	7,112	6,343	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			0	
Unamortized premium on debt (251)				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	828,987	1
Changes during year (explain):		
NONE		2
Balance end of year	828,987	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
STATE TRUST FUND	03/15/1994	03/15/1999	3.75%	24,759	1
Total for Account 224				24,759	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	44,224	1
Accruals:		
Charged water department expense	50,367	2
Charged electric department expense		3
Charged sewer department expense	620	4
Other (explain):		
NONE		5
Total Accruals and other credits	50,987	
Taxes paid during year:		
County, state and local taxes	44,224	6
Social Security taxes	6,273	7
PSC Remainder Assessment	490	8
Other (explain):		
NONE		9
Total payments and other debits	50,987	
Balance end of year	44,224	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
PROMISSORY NOTE	283	896	1,179	0	3
STATE TRUST FUND LOAN	1,454	1,057	1,824	687	4
Subtotal	1,737	1,953	3,003	687	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	1,737	1,953	3,003	687	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	795,923	0	0	0	0	795,923	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
CONTRIBUTIONS FROM CUSTOMERS-METERS	91					91	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	796,014	0	0	0	0	796,014	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	9,061	2
Total (Acct. 124):	9,061	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	53,433	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	53,433	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM OTHER FUNDS	42,921	12
Total (Acct. 145):	42,921	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
ACCOUNTS PAYABLE TO VILLAGE	35,279	16
Total (Acct. 233):	35,279	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,322,088	0	0	0	2,322,088	1
Materials and Supplies	6,727	0	0	0	6,727	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	622,749	0	0	0	622,749	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	795,968	0	0	0	795,968	6
Other (specify):					0	7
Average Net Rate Base	910,098	0	0	0	910,098	
Net Operating Income	7,206	0	0	0	7,206	8
Net Operating Income as a percent of						
Average Net Rate Base	0.79%	N/A	N/A	N/A	0.79%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	828,987	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	425,124	3
Other (Specify):		4
Total Average Proprietary Capital	1,254,111	
Net Income		
Net Income	32,182	5
Percent Return on Proprietary Capital	2.57%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

May 17, 1999

Mr. Daniel S. Schmidt, Administrator
Kewaskum Municipal Water Utility
204 First Street
P.O. Box 38
Kewaskum, WI 53040-0038

1998 Analytical Review DWCCA-2830-ELE

Dear Mr. Schmidt:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\leege\no prob CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	332,859	1
Total Sales of Water	332,859	
Other Operating Revenues		
Forfeited Discounts (470)	2,110	2
Other Water Revenues (474)	2,029	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	4,139	
Total Operating Revenues	336,998	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	159,586	5
General Operating Expenses (680-690)	68,673	6
Total Operation and Maintenance Expenses	228,259	
Other Operating Expenses		
Depreciation Expense (403)	51,166	7
Amortization Expense (404)		8
Taxes (408)	50,367	9
Total Other Operating Expenses	101,533	
Total Operating Expenses	329,792	
NET OPERATING INCOME	7,206	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	8	144	312	1
Commercial	8	216	638	2
Industrial				3
Total Unmetered Sales to General Customers (460)	16	360	950	
Metered Sales to General Customers (461)				
Residential	867	52,511	123,274	4
Commercial	121	27,284	42,307	5
Industrial	8	71,606	50,552	6
Total Metered Sales to General Customers (461)	996	151,401	216,133	
Private Fire Protection Service (462)	1		1,200	7
Public Fire Protection Service (463)	1		107,247	8
Other Sales to Public Authorities (464)	14	4,197	7,329	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,028	155,958	332,859	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	107,247	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	107,247	
Forfeited Discounts (470):		
Customer late payment charges	2,110	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,110	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,029	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	2,029	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	60,600	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	31,146	3
Chemicals (630)	2,387	4
Supplies and Expenses (640)	8,499	5
Repairs of Water Plant (650)	56,073	6
Transportation Expenses (660)	881	7
Total Plant Operation and Maintenance Expenses	159,586	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	22,377	8
Office Supplies and Expenses (681)	722	9
Outside Services Employed (682)	7,241	10
Insurance Expense (684)	4,335	11
Employees Pensions and Benefits (686)	28,555	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	5,443	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	68,673	
Total Operation and Maintenance Expenses	228,259	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		44,224	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		620	2
Net property tax equivalent		43,604	
Social Security		6,273	3
PSC Remainder Assessment		490	4
Other (specify): NONE			5
Total tax expense		50,367	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washington				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.221321				3
County tax rate	mills		4.345014				4
Local tax rate	mills		5.995484				5
School tax rate	mills		11.688774				6
Voc. school tax rate	mills		1.577734				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.828327				10
Less: state credit	mills		1.829851				11
Net tax rate	mills		21.998476				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.995484				14
Combined School Tax Rate	mills		13.266508				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.261992				17
Total Tax Rate	mills		23.828327				18
Ratio of Local and School Tax to Total	dec.		0.808365				19
Total tax net of state credit	mills		21.998476				20
Net Local and School Tax Rate	mills		17.782804				21
Utility Plant, Jan. 1	\$	2,318,686	2,318,686				22
Materials & Supplies	\$	6,343	6,343				23
Subtotal	\$	2,325,029	2,325,029				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,325,029	2,325,029				26
Assessment Ratio	dec.		0.902460				27
Assessed Value	\$	2,098,246	2,098,246				28
Net Local & School Rate	mills		17.782804				29
Tax Equiv. Computed for Current Year	\$	37,313	37,313				30
Tax Equivalent per 1994 PSC Report	\$	44,224					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	44,224					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	994		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	108,231		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	109,225	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	365,092	3,856	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	98,261		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	51,160		20
Total Pumping Plant	514,513	3,856	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	20,225		23
Total Water Treatment Plant	20,225	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			994	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			108,231	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	109,225	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			368,948	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			98,261	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			51,160	20
Total Pumping Plant	0	0	518,369	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			20,225	23
Total Water Treatment Plant	0	0	20,225	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	406,302		26
Transmission and Distribution Mains (343)	901,174	2,236	27
Fire Mains (344)	0		28
Services (345)	145,322		29
Meters (346)	74,756	6,773	30
Hydrants (348)	94,752	2,345	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,622,306	11,354	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	471		35
Computer Equipment (372.1)	21,809	1,575	36
Transportation Equipment (373)	15,176		37
Other General Equipment (379)	14,961		38
Other Tangible Property (390)	0		39
Total General Plant	52,417	1,575	
Total utility plant in service directly assignable	2,318,686	16,785	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,318,686	16,785	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			406,302	26
Transmission and Distribution Mains (343)			903,410	27
Fire Mains (344)			0	28
Services (345)			145,322	29
Meters (346)	8,718		72,811	30
Hydrants (348)	149		96,948	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	8,867	0	1,624,793	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			471	35
Computer Equipment (372.1)	1,114		22,270	36
Transportation Equipment (373)			15,176	37
Other General Equipment (379)			14,961	38
Other Tangible Property (390)			0	39
Total General Plant	1,114	0	52,878	
Total utility plant in service directly assignable	9,981	0	2,325,490	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	9,981	0	2,325,490	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			16,267	16,267	1
February			15,388	15,388	2
March			16,809	16,809	3
April			15,463	15,463	4
May			18,839	18,839	5
June			17,300	17,300	6
July			18,426	18,426	7
August			17,843	17,843	8
September			16,588	16,588	9
October			16,869	16,869	10
November			15,230	15,230	11
December			11,826	11,826	12
Total for year	0	0	196,848	196,848	
Less: Measured or estimated water used in main flushing and water treatment during year				972	13
Less: Other utility use				3,437	14
Other utility use explanation:					15
LOSS FROM MAIN BREAKS & REGAL WARE MALFUNCTION					
Water pumped into distribution system				192,439	16
Less: Water sold				155,958	17
Losses and unaccounted for				36,481	18
Percent unaccounted for to the nearest whole percent (%)				19%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,091	21
Date of maximum: 7/15/1998					22
Cause of maximum:					23
WATER MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year				187	24
Date of minimum: 12/22/1998					25
Total KWH used for pumping for the year				405,806	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1525 REIGLE DR	1	400	12	1,250	Yes	1
439 MAIN ST	2	503	16	154,000	Yes	2
1004 FOND DU LAC DR	3	500	12	140,500	Yes	3
1525 REIGLE DR	4	360	12	246,250	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	1525 REIGLE DR	439 MAIN ST	1004 FOND DU LAC AVE	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	STA-RITE	LAYNE	LAYNE	5
Year Installed	1990	1948	1993	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	70	400	280	8
Pump Motor or Standby Engine Mfr	FRANKLIN	US MOTOR	GEN ELECTRIC	9
Year Installed	1990	1948	1985	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	5	46	60	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#5	#6	14
Location	1525 REIGLE DR	1525 REIGLE DR	439 MAIN ST	15
Purpose	P	S	S	16
Destination	R	R	R	17
Pump Manufacturer	LAYNE-BOWLER	PEERLESS	PEERLESS	18
Year Installed	1990	1971	1948	19
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	450	500	400	21
Pump Motor or Standby Engine Mfr	LOUIS ALLEN	CONTINENTAL	WAUKESHA	22
Year Installed	1990	1971	1948	23
Type	ELECTRIC	NATURAL GAS	NATURAL GAS	24
Horsepower	25	28	46	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#7			1
Location	1004 FOND DU LAC AVE			2
Purpose	S			3
Destination	R			4
Pump Manufacturer	CUMMINGS			5
Year Installed	1985			6
Type	OTHER			7
Actual Capacity (gpm)	0			8
Pump Motor or Standby Engine Mfr	CUMMINGS			9
Year Installed	1985			10
Type	OTHER			11
Horsepower	1			12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1928	1948	1969	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	2	3	4	10
				11
Total capacity in gallons	75,000	75,000	200,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2431	0.4750	0.4500	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#4	#5	#6	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	4
				5
Year constructed	1985	1928	1985	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	2	150	151	10
				11
Total capacity in gallons	100,000	75,000	300,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	OTHER	OTHER	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2420	0.0750	0.3000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	N	N	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	760	0	0	0	760	1
P	D	4.000	130	0	0	0	130	2
M	D	6.000	48,855	0	0	0	48,855	3
P	D	6.000	4,300	100	0	0	4,400	4
M	D	8.000	17,526	0	0	0	17,526	5
P	D	8.000	2,591	0	0	0	2,591	6
M	D	10.000	6,197	0	0	0	6,197	7
P	D	10.000	660	0	0	0	660	8
M	D	12.000	2,746	0	0	0	2,746	9
P	D	12.000	0	90			90	10
Total Within Municipality			83,765	190	0	0	83,955	
Total Utility			83,765	190	0	0	83,955	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	703	0	0	0	703		1
M	1.000	179	0	0	0	179		2
M	1.250	1	0	0	0	1		3
M	1.500	3	0	0	0	3		4
M	2.000	13	0	0	0	13		5
M	3.000	1	0	0	0	1		6
M	4.000	3	0	0	0	3		7
M	6.000	1	0	0	0	1		8
Total Utility		904	0	0	0	904	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.500	85	36	41	0	80	42	1
0.625	921	57	63	0	915	59	2
1.000	33	4	0	0	37	3	3
1.500	16	0	0	0	16	12	4
2.000	21	1	1	0	21	10	5
3.000	1	1	0	0	2	1	6
4.000	2	0	1	0	1	1	7
6.000	1	0	0	0	1	1	8
Total:	1,080	99	106	0	1,073	129	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.500	51	0	0	0	0	29	80	1
0.625	815	73	2	1	0	24	915	2
1.000	6	18	1	7	0	5	37	3
1.500	0	16	0	0	0	0	16	4
2.000	1	13	3	4	0	0	21	5
3.000	0	0	1	1	0	0	2	6
4.000	0	0	0	1	0	0	1	7
6.000	0	0	1	0	0	0	1	8
Total:	873	120	8	14	0	58	1,073	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	156	3	3		156	2
Total Fire Hydrants	156	3	3	0	156	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	140
Number of distribution system valves end of year:	219
Number of distribution valves operated during year:	62

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

EXPENSE ACCOUNTS THAT CHANGED BY MORE THAN 30% AND \$2,000 FROM PRIOR YEAR:

A/C 600 SALARIES & WAGES INCREASED DUE TO MANY WATER BREAKS (OVERTIME WAS INCURRED)

A/C 686 EMPLOYEES PENSIONS AND BENEFITS ALSO INCREASED FOR THE SAME REASON AS A/C 600

A/C 684 INSURANCE EXPENSE DECREASED BECAUSE THE VILLAGE WENT OUT FOR BID AND RECEIVED LOWER INSURANCE PREMIUMS

Water Utility Plant in Service (Page W-08)

A/C #321 \$3,856 WAS ADDED TO STRUCTURES AND IMPROVEMENTS FOR A NEW GAS HEATER AND EXHAUST FAN.

A/C #372.1 \$1,575 WAS ADDED TO COMPUTER EQUIPMENT FOR NEW HAND-HELD METER READERS. THE OLD ONES WERE TRADED-IN AND ARE RECORDED AS RETIREMENTS.

Pumping & Power Equipment (Page W-13)

IDENTIFICATION #7 IS A STANDBY GENERATOR FOR IDENTIFICATION #3. #3 HAS NO STANDBY PUMP OR STANBY BOOSTER.

Water Mains (Page W-15)

100 FEET OF 6" MAIN AND 90 feet OF 12" MAIN WERE PAID FOR BY THE UTILITY. CUSTOMERS WILL NOT BE CHARGED BY SPECIAL ASSESSMENTS FOR THE ADDITIONS.

Hydrants and Distribution System Valves (Page W-18)

BASED ON THE NUMBER OF HYDRANTS AND DISTRIBUTION VALVES OPERATED DURING THE YEAR, LESS THAN 50% WERE TESTED. THIS WAS DUE TO LACK OF MANPOWER IN 1998.
